

Guidance Note on Whistleblowing Application of State and Commonwealth procedures

TT-Line Company Pty Ltd (**TT-Line**) has two separate policies that apply to whistleblowing - the Public Interest Disclosure Policy and the Whistleblowing Policy. TT-Line is required to have:

- the Public Interest Disclosure Policy under Tasmanian State legislation because TT-Line is a public body; and
- the Whistleblowing Policy under Commonwealth legislation because TT-Line is a large proprietary company.

This Guidance Note may assist you in determining who can be a whistleblower under the State and Commonwealth regimes, to whom a disclosure can be made, what type of information can be disclosed and the protections available to a whistleblower.

When considering whether to disclose information and under which legislative processes, please review this Guidance Note as well as the Public Interest Disclosure Policy and Whistleblowing Policy available on TT-Line's website.

Terms that are underlined in the table below are explained in the Public Interest Disclosure Policy and Whistleblowing Policy.

If in doubt, please contact the Company Secretary or an independent legal adviser in relation to which process is best to proceed under.

	Commonwealth legislation (as amended by the <i>Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019</i>)		State legislation	
	Part 9.4AAA, <i>Corporations Act 2001</i> (Cth)	<i>Taxation Administration Act 1953</i> (Cth)	<i>Public Interest Disclosure Act 2002</i> (Tas)	<i>Integrity Commission Act 2009</i> (Tas)
Eligible whistleblowers – who can make a disclosure?	In relation to TT-Line: 1. an officer; 2. an employee; 3. a supplier (including their employees) who provides or has provided services or goods; 4. an associate; or 5. a relative, dependant or spouse of an individual referred to any of the above, can make a disclosure orally or in writing.	1. An officer of TT-Line; 2. an employee of TT-Line; 3. an individual who supplies services or goods to TT-Line (including their employees); 4. an individual who is an associate of TT-Line; 5. a spouse, dependant or child of any of the above, can make a disclosure orally or in writing.	1. <u>Public officers</u> (which include any member, officer or employee of TT-Line); or 2. <u>contractors</u> (which include a supplier (including their employees and subcontractors) who provides services or goods to or on behalf of TT-Line), can make disclosures orally or in writing.	Anyone can make disclosures in writing whether on that person's behalf or on behalf of some other person.

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<p>Eligible recipients – who can the disclosure be made to?</p> <p><i>The method of assessing and investigating a disclosure will vary depending on the recipient.</i></p>	<ol style="list-style-type: none"> 1. A Whistleblower Protection Officer, CEO, director, secretary, auditor, actuary, Leadership Team member or Senior Manager of TT-Line or the Ombudsman; 2. ASIC, APRA or another Commonwealth body prescribed by regulation; 3. a journalist or parliamentarian provided the disclosure is a <u>public interest disclosure</u> or an <u>emergency disclosure</u>. 	<ol style="list-style-type: none"> 1. An auditor, or a member of an audit team auditing TT-Line; 2. a registered tax agent or BAS agent of TT-Line; 3. TT-Line's Whistleblower Protection Officer or CEO; 4. a person or body prescribed; 5. a director, secretary or senior manager of TT-Line; 6. any other employee or officer of TT-Line who works on tax affairs of TT-Line. <p>See: https://www.ato.gov.au/general/gen/w/whistleblowers/</p>	<ol style="list-style-type: none"> 1. TT-Line 2. the Integrity Commission 3. the Ombudsman, <p>depending on what the disclosure relates to, noting that contractors may only make disclosures to the Ombudsman or Integrity Commission.</p>	<p>The Integrity Commission.</p> <p>See: https://www.integrity.tas.gov.au/reporting/making-a-complaint</p>
<p>Disclosable matters – what is reportable?</p> <p><i>A disclosure may fall under more than one legislative regime.</i></p>	<p>Disclosure concerns <u>misconduct</u>, or an improper state of affairs or circumstances about TT-Line. Such disclosure may indicate TT-Line has engaged in conduct that:</p> <ol style="list-style-type: none"> 1. is a breach of particular Commonwealth legislation; 2. represents a danger to the public or financial system or 3. is prescribed by regulation <p><u>Public interest disclosures</u> and <u>emergency disclosures</u> can be made when set criteria is satisfied. Matters that are solely <u>personal work-related grievances</u> are not reportable under this Act.</p> <p>Examples:</p> <ul style="list-style-type: none"> • a failure to comply with, or breach of, legal or regulatory requirements; 	<p>Disclosure indicates misconduct or an improper state of affairs or circumstances in relation to tax affairs of TT-Line</p> <p>Example:</p> <ul style="list-style-type: none"> • an employer is paying other employees in cash to avoid paying tax to the ATO. 	<p>Disclosure about <u>improper conduct</u> or detrimental action of a <u>public officer</u> of TT-Line or TT-line and is in the public interest to disclose.</p> <p>This can include proposed conduct.</p> <p>Examples:</p> <ul style="list-style-type: none"> • a public officer sells confidential information; • a building inspector tolerates poor practices and structural defects in the work giving rise to a risk to public health or safety. 	<p>Disclosure must relate to past misconduct about a person who was a public officer (i.e. an officer or employee) of TT-Line at the time including:</p> <ol style="list-style-type: none"> 1. a breach of a code of conduct; 2. dishonest or improper performance of functions; 3. misuse of information in connection with their functions or powers; or 4. misuse of public resources; 5. conduct, that adversely affects, the honest and proper performance of functions or exercise of powers of another public officer. <p>Examples:</p> <ul style="list-style-type: none"> • failing to declare or appropriately manage a conflict of interest;

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	<ul style="list-style-type: none"> offering or accepting a bribe. 			<ul style="list-style-type: none"> accepting a gift or benefit for a particular decision or action.
Thresholds & Timeframes	<p>The whistleblower must have reasonable grounds to suspect the misconduct.</p> <p>Applies to disclosures that are made on or after 1 July 2019 and relate to matters that occur or occurred before, on or after 1 July 2019.</p> <p>Victimisation prohibitions and compensation orders under the Act apply if a disclosure was made before 1 July 2019 and would be protected by the Act had it been in force at the time the disclosure was made.</p>	<p>The whistleblower must have reasonable grounds to suspect the misconduct.</p> <p>Applies to disclosures made on or after 1 July 2019 and relate to matters that occur or occurred before, on or after 1 July 2019.</p>	<p>The whistleblower must hold a reasonable belief of the improper conduct.</p> <p>Applies to conduct occurring on or after 1 January 2001.</p>	<p>The disclosure may be dismissed if:</p> <ol style="list-style-type: none"> it is frivolous or vexatious; it was not made in good faith; it lacks substance or credibility; it does not relate to the functions of the Integrity Commission; investigating the complaint would be an unjustifiable use of resources; or it is not in the public interest to investigate. <p>Applies to past conduct. A disclosure may be dismissed if the misconduct occurred after 1 October 2010, and the whistleblower had knowledge of the subject matter for more than a year and failed to give a satisfactory explanation for the delay.</p>
Protections available to whistleblowers	<p>Obligations to:</p> <ol style="list-style-type: none"> protect anonymity and identity unless certain circumstances satisfied; protect from detrimental acts or omissions; protect from civil, criminal and administrative liability in certain circumstances; ensure fair treatment of individual. <p>Availability of compensation in certain circumstances.</p>	<p>Obligations to:</p> <ol style="list-style-type: none"> protect anonymity and identity unless certain circumstances satisfied; protect from detrimental conduct; protect from civil, criminal and administrative liability in certain circumstances. <p>Availability of compensation in certain circumstances.</p>	<ol style="list-style-type: none"> Reasonable steps to protect anonymity and identity; Protection from reprisals; Protection from civil, criminal and administrative liability in certain circumstances. 	<p>Disclosures can be made anonymously.</p>